REMARKS

In the Final Office Action dated December 21, 2004, the Examiner indicated that claims 19 and 20 would be allowable if the rejection of the claims under 35 U.S.C. § 101 is overcome. The Examiner further stated that such rejection could be overcome by an additional limitation in the independent claims using the moment equations for a "useful, concrete and tangible purpose". Applicant has hereby amended independent claims 19 and 20 (the only claims pending in the application) to positively recite that the set of moment equations is used to predict anisotropic flow of an anisotropic fluid for which the input parameters are defined. Applicant submits that this constitutes a "useful, concrete and tangible purpose" and that the claims are therefore in compliance with 35 U.S.C. § 101. These amendments to the claims have been guided, in part, by the claims of U.S. Patent No. 6,285,971. Applicant submits that the claims of the subject application clearly recite statutory subject matter when viewed in light of the claims that were allowed in the '971 patent.

In view of the foregoing, Applicant respectfully requests favorable consideration of the amended claims and allowance thereof at the earliest possible date.

Respectfully submitted,

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Dated: September 30, 2005

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12400 Wilshire Boulevard Seventh Floor Los Angeles, California 90025 (310) 207-3800 I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

on: <u>September 30, 2005</u>

September 30, 2005

Melesa Noguera

Date